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Proposed programme budget for the biennium 2000–2001*

Part VIII
Common support services

Section 27B
Office of Programme Planning, Budget and Accounts

(Programme 24 of the medium-term plan for the period 1998–2001)

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* The present document contains section 27B of the proposed programme budget for the biennium 2000–2001. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 6* (A/54/6/Rev.1).

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Section 27B
Office of Programme Planning, Budget and Accounts

(Programme 24 of the medium-term plan for the period 1998–2000)

Overview

27B.1 The Office of Programme Planning, Budget and Accounts is responsible for the implementation of subprogramme 2, Programme planning, budget and accounts, of programme 24, Management and central support services, of the medium-term plan for the period 1998–2001, as revised (A/53/6/Rev.1).

27B.2 The responsibilities of the Office of Programme Planning, Budget and Accounts are detailed in the Secretary-General's bulletin ST/SGB/1998/13, dated 1 June 1998. The Office is the central service on matters related to programme planning, budget and accounts. It is responsible for the establishment of budgetary and accounting policies and procedures for the Organization and it ensures compliance with the Financial Regulations and Rules of the United Nations and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and relevant legislative mandates. The main objective for the biennium will be further improvement in the accuracy of accounting and budgetary data, focusing on a more systematic review of unliquidated obligations, enhanced monitoring of expenditures, enhancement of the reporting capacity of the Integrated Management Information System (IMIS) and reduction in the backlog of inter-office vouchers and receivables.

27B.3 The Office prepares and submits to the General Assembly the proposed medium-term plan and biennial programme budgets and related performance reports of the United Nations, budget proposals and performance reports for peacekeeping operations, maintains the accounts of the Organization and prepares financial reports and statements. During the biennium, the work of the Office will continue to focus on improving the system and procedures relating to activities financed from all sources.

27B.4 The Office provides substantive services on financial and budgetary matters for the General Assembly, including its sessional committees, the Advisory Committee on Administrative and Budgetary Questions, the Committee for Programme and Coordination, the Economic and Social Council and its subsidiary machinery, the United Nations Board of Auditors and the Panel of External Auditors of the United Nations, as well as for the international and world conferences and meetings organized under the auspices of the United Nations.

27B.5 As in the past, a substantial part of the budget of the Office would be financed from extrabudgetary resources derived from programme support income received as reimbursement for the services provided by the central administration to the extrabudgetary activities, funds and programmes, as well as from the support account for peacekeeping operations. For the biennium 2000–2001, that component would amount to $18,724,700 in total, or 45.1 per cent of the total budget estimates for the Office.

27B.6 The overall level of resources proposed for the Office under the regular budget would entail a net increase of $638,200, which relates essentially to additional requirements for the maintenance and support of Releases 3 and 4 of IMIS. In this connection, it will be recalled that eight posts in the Office were abolished in the 1996–1997 and 1998–1999 bienniums in anticipation of IMIS releases, and two posts were redeployed to IMIS central maintenance in 1998–1999. Based on experience gained so far with Release 3 and with the forthcoming introduction of Release 4 relating to payroll, it has been estimated that, for the biennium 2000–2001 and beyond, four positions (1 P-5, 1 P-4, 1 P-3, and 1 General Service (Other level)) would be required for the core ongoing maintenance responsibilities of the Office. It is proposed that, in the first instance, these positions be financed from the regular budget through the use of general temporary assistance until the longer term pattern of requirements for continuing maintenance and support of IMIS becomes clearly established. In addition, the use of general temporary assistance is also being proposed for

Repertory-related tasks which the Secretary-General had indicated in his report to the General Assembly on the *Repertory of Practice of United Nations Organs* and *Repertoire of the Practice of the Security Council* (A/53/386) will be included as distinct activities within the relevant sections of future programme budgets starting with the biennium 2000–2001. For the Office, those tasks involve the preparation of draft studies (arts. 17 and 19) for volume II of supplement No. 6. While the above proposals would result in an increase in the requirements for the Office, a proposed reduction in resources under general operating expenses and furniture and equipment would partly offset those additional requirements.

27B.7 The estimated percentage distribution of the total resources of the Office in 2000–2001 would be as follows:

	Regular budget	*Extra-budgetary*
	(percentage)	
A. Executive direction and management	5.9	1.1
B. Programme of work		
1. Financial accounting and reporting	59.5	63.7
2. Programme planning and budgeting	34.6	7.5
3. Financial services relating to peacekeeping matters	–	27.7
Total	**100.0**	**100.0**

Table 27B.1 **Summary of requirements by component**

(Thousands of United States dollars)

(1) *Regular budget*

Component	*1996–1997 expenditures*	*1998–1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000–2001 estimates*
			Amount	*Percentage*			
A. Executive direction and management	1 413.9	1 239.4	39.2	3.1	1 278.6	74.7	1 353.3
B. Programme of work:							
1. Financial accounting and reporting	12 602.3	12 202.8	644.6	5.2	12 847.4	685.1	13 532.5
2. Programme planning and budgeting	6 386.8	7 446.0	(45.6)	(0.6)	7 400.4	475.7	7 876.1
Total	**20 403.0**	**20 888.2**	**638.2**	**3.0**	**21 526.4**	**1 235.5**	**22 761.9**

(2) *Extrabudgetary resources*

1996-1997 expenditures	1998-1999 estimates	Source of funds	2000-2001 estimates
		(a) Services in support of:	
		(i) United Nations organizations	
2 875.6	2 463.3	Support to extrabudgetary administrative structures	2 897.6
		(ii) Extrabudgetary activities	
2 696.5	4 422.9	Support to extrabudgetary substantive activities	4 835.9
1 384.8	1 492.0	Technical cooperation reimbursement resources	1 613.1
7 764.7	8 621.2	Peacekeeping operations	8 365.1
		(b) Substantive activities	
762.9	999.5	Tax Equalization Fund	1 013.0
–	–	(c) Operational projects	–
15 484.5	**17 998.9**	**Total**	**18 724.7**
35 887.5	**38 887.1**	**Total (1) and (2)**	**41 486.6**

Table 27B.2 Summary of requirements by object of expenditure

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	1996-1997 expenditures	1998-1999 appropriations	Resource growth		Total before recosting	Recosting	2000-2001 estimates
			Amount	Percentage			
Posts	18 348.6	18 631.3	–	–	18 631.3	1 094.5	19 725.8
Other staff costs	1 273.2	686.2	849.5	123.7	1 535.7	74.8	1 610.5
Consultants and experts	20.0	20.9	–	–	20.9	1.0	21.9
Travel	25.7	26.5	–	–	26.5	1.4	27.9
Contractual services	40.9	656.0	–	–	656.0	31.8	687.8
General operating expenses	178.9	449.0	(111.7)	(24.8)	337.3	16.6	353.9
Supplies and materials	27.1	24.6	–	–	24.6	1.2	25.8
Furniture and equipment	488.6	393.7	(99.6)	(25.2)	294.1	14.2	308.3
Total	**20 403.0**	**20 888.2**	**638.2**	**3.0**	**21 526.4**	**1 235.5**	**22 761.9**

(2) *Extrabudgetary resources*

1996-1997 expenditures	1998-1999 estimates	Object of expenditure	2000-2001 estimates
15 109.3	17 488.0	Posts	18 216.2
352.6	392.7	Other staff costs	390.3
22.6	103.2	Travel	103.2
–	15.0	Contractual services	15.0
15 484.5	**17 998.9**	**Total**	**18 724.7**
35 887.5	**38 887.1**	**Total (1) and (2)**	**41 486.6**

Table 27B.3 **Post requirements**

Organizational unit: Office of Programme Planning, Budget and Accounts

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1998 1999	*2000 2001*	*1998 1999*	*2000 2001*	*1998 1999*	*2000 2001*	*1998 1999*	*2000 2001*
Professional category and above								
ASG	1	1	–	–	–	–	1	1
D-2	2	2	–	–	1	1	3	3
D-1	4	4	–	–	2	2	6	6
P-5	6	6	–	–	7	7	13	13
P-4/3	29	29	–	–	39	37	68	66
P-2/1	8	8	–	–	2	2	10	10
Total	**50**	**50**	**–**	**–**	**51**	**49**	**101**	**99**
General Service category								
Principal level	8	8	–	–	8	8	16	16
Other levels	58	58	–	–	57	57	115	115
Total	**66**	**66**	**–**	**–**	**65**	**65**	**131**	**131**
Grand total	**116**	**116**	**–**	**–**	**116[a]**	**114[a]**	**232**	**230**

[a] 3 P-4, 4 P-3, 1 P-2 and 10 General Service (2 Principal level and 8 Other level) posts financed from reimbursement for support to extrabudgetary administrative structures.
3 P-5, 2 P-4, 5-P-3 and 21 General Service (4 Principal level and 17 Other level) posts financed from reimbursement for support to extrabudgetary substantive activities.
1 D-1, 1 P-4 and 9 General Service (1 Principal level and 8 Other level) posts financed from technical cooperation reimbursement resources.
1 D-2, 1 D-1, 4 P-5, 12 P-4, 10 P-3, 1 P-2 and 21 General Service (1 Principal level and 20 Other level) posts financed from the support account for peacekeeping operations in 1998–1999. With the exception of the P-3 level posts, which would be reduced by two from 10 to 8, the same number and level of posts would be required from the support account for peacekeeping operations in 2000–2001.
1 P-4, 1 P-3 and 4 General Service (Other level) posts under the Tax Equalization Fund.

A. Executive direction and management

Table 27B.4 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1996–1997 expenditures*	*1998–1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000–2001 estimates*
			Amount	*Percentage*			
Posts	957.5	836.2	–	–	836.2	53.0	889.2
Other staff costs	288.4	264.8	51.7	19.5	316.5	15.5	332.0
Consultants and experts	20.0	20.9	–	–	20.9	1.0	21.9
Travel	8.2	10.5	–	–	10.5	0.6	11.1
General operating expenses	56.3	69.3	(12.5)	(18.0)	56.8	2.8	59.6
Supplies and materials	27.1	24.6	–	–	24.6	1.2	25.8
Furniture and equipment	56.4	13.1	–	–	13.1	0.6	13.7
Total	**1 413.9**	**1 239.4**	**39.2**	**3.1**	**1 278.6**	**74.7**	**1 353.3**

(2) *Extrabudgetary resources*

1996-1997 expenditures	1998-1999 estimates	Source of funds	2000-2001 estimates
		(a) Services in support of:	
		(i) United Nations organizations	
–	–	Support to extrabudgetary administrative structures	–
		(ii) Extrabudgetary activities	
–	135.0	Support to extrabudgetary substantive activities	196.6
–	–	Technical cooperation reimbursement resources	–
–		Peacekeeping operations	–
–	–	(b) Substantive activities	–
–	–	(c) Operational projects	–
Total	**–**	**135.0**	**196.6**
Total (1) and (2)	**1 413.9**	**1 374.4**	**1 549.9**

Table 27B.5 **Post requirements**

Organizational unit: Office of the Assistant Secretary-General, Controller

	Established posts		Temporary posts					
	Regular budget		Regular budget		Extrabudgetary resources		Total	
	1998-1999	2000-2001	1998-1999	2000-2001	1998-1999	2000-2001	1998-1999	2000-2001
Professional category and above								
ASG	1	1	–	–	–	–	1	1
P-5	1	1	–	–	–	–	1	1
P-4/3	–	–	–	–	1	1	1	1
Total	**2**	**2**	**–**	**–**	**1**	**1**	**3**	**3**
General Service category								
Other levels	2	2	–	–	–	–	2	2
Total	**2**	**2**	**–**	**–**	**–**	**–**	**2**	**2**
Grand total	**4**	**4**	**–**	**–**	**1[a]**	**1[a]**	**5**	**5**

[a] One P-3 post financed from reimbursement for support to extrabudgetary substantive activities.

27B.8 The Assistant Secretary-General for Programme Planning, Budget and Accounts, Controller, establishes budgetary and accounting policies and procedures for the Organization and exercises financial control of the resources of the Organization. The Controller provides the overall direction, management and coordination of the work programme of the Office and administers and ensures compliance with the Financial Regulations and Rules, as well as the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation. The Controller advises the Secretary-General and the Under-Secretary-General for Management on policy matters with respect to the budget, plans, work programmes and finances of the United Nations; represents the Secretary-General in the committees of the General Assembly, the Advisory Committee on

Administrative and Budgetary Questions and the Committee for Programme and Coordination in the presentation of the budget outline, the biennial programme budgets, medium-term plans, peacekeeping budgets and budget performance reports; represents the Secretary-General in other bodies and working groups of the United Nations system and other international forums on budgetary and financial matters; and establishes budgetary and accounting policies, procedures and guidelines for the Organization; and exercises financial control of the resources of the Organization.

Resource requirements (at current rates)

Posts

27B.9 Total estimated requirements of $836,200 under this heading relate to the continuation of one Assistant Secretary-General, one P-5 and two General Service (Other level) posts.

Other staff costs

27B.10 The total provision of $316,500, including an increase of $51,700, would cover (a) general temporary assistance required during periods of peak workload and for maternity leave and sick leave replacements ($52,300), and for Repertory-related tasks involving the preparation of draft studies (arts. 17 and 19) for volume II of supplement 6 ($51,700), and (b) overtime for the Office as a whole ($212,500), in particular during sessions of the General Assembly, the Committee for Programme and Coordination and the Advisory Committee, as well as during the preparation of the medium-term plan for the period 2002–2005, the proposed programme budget for the biennium 2002–2003, peacekeeping and tribunal annual budgets and the end-of-year closing of the accounts.

Consultants

27B.11 The provision of $20,900 at the maintenance level would provide outside ad hoc expertise.

Travel

27B.12 A provision of $10,500 at the maintenance level is requested for the Controller and his designated representatives to undertake travel related to the functions of his office.

General operating expenses

27B.13 The total estimated requirements of $56,800, reflecting a reduction of $12,500, relate to the following: the rental of office equipment ($11,100); the share of the Controller's office in the maintenance and support of the local area network (LAN) technical infrastructure (including central servers) necessary for the support of central management services such as e-mail, UNIX for IMIS, etc. ($3,900); communications ($35,900); and maintenance of existing office automation equipment ($5,900).

Supplies and materials

27B.14 The estimated requirements of $24,600, at the maintenance level, relate to the cost of office supplies for the Office of Programme Planning, Budget and Accounts as a whole.

Furniture and equipment

27B.15 The estimated requirements of $13,100 relate to the upgrading and replacement of existing office automation equipment in the Controller's office.

B. Programme of work

1. Financial accounting and reporting

Table 27B.6 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1996-1997 expenditures*	*1998-1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000-2001 estimates*
			Amount	*Percentage*			
Posts	11 513.6	11 229.3	–	–	11 229.3	606.4	11 835.7
Other staff costs	810.1	421.4	797.8	189.3	1 219.2	59.3	1 278.5
Travel	3.2	8.1	–	–	8.1	0.4	8.5
Contractual services	38.3	26.2	–	–	26.2	1.2	27.4
General operating expenses	3.0	232.4	(99.2)	(42.6)	133.2	6.6	139.8
Furniture and equipment	234.1	285.4	(54.0)	(18.9)	231.4	11.2	242.6
Total	**12 602.3**	**12 202.8**	**644.6**	**5.2**	**12 847.4**	**685.1**	**13 532.5**

(2) *Extrabudgetary resources*

1996-1997 expenditures	*1998-1999 estimates*	*Source of funds*	*2000-2001 estimates*
		(a) Services in support of:	
		(i) United Nations organizations	
2 875.6	2 463.3	Support to extrabudgetary administrative structures	2 897.6
		(ii) Extrabudgetary activities	
2 130.0	3 316.1	Support to extrabudgetary substantive activities	3 523.3
1 124.3	1 291.6	Technical cooperation reimbursement resources	1 319.9
2 898.7	3 277.3	Peacekeeping operations	3 175.4
		(b) Substantive activities	
762.9	999.5	Tax Equalization Fund	1 013.0
–	–	(c) Operational projects	–
9 791.5	**11 347.8**		**11 929.2**
22 393.8	**23 550.6**		**25 461.7**

Table 27B.7 **Post requirements**

Organizational unit: Accounts Division

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1998 1999	*2000 2001*	*1998 1999*	*2000 2001*	*1998 1999*	*2000 2001*	*1998 1999*	*2000 2001*
Professional category and above								
D-2	1	1	–	–	–	–	1	1
D-1	2	2	–	–	–	–	2	2
P-5	2	2	–	–	3	3	5	5
P-4/3	14	14	–	–	22	22	36	36
P-2/1	6	6	–	–	2	2	8	8
Total	**25**	**25**	**–**	**–**	**27**	**27**	**52**	**52**
General Service category								
Principal level	6	6	–	–	7	7	13	13
Other levels	46	46	–	–	42	42	88	88
Total	**52**	**52**	**–**	**–**	**49**	**49**	**101**	**101**
Grand total	**77**	**77**	**–**	**–**	**76[a]**	**76[a]**	**153**	**153**

[a] 3 P-4, 4 P-3, 1 P-2 and 10 General Service (2 Principal level and 8 Other level) posts financed from reimbursement for support to extrabudgetary administrative structures (includes the secretariat of the Advisory Board on Compensation Claims and the Insurance Section).
2 P-5, 1 P-4, 3-P-3 and 18 General Service (4 Principal level and 14 Other level) posts financed from reimbursement for support to extrabudgetary substantive activities (includes the Insurance Section).
1 P-4 and 9 General Service (1 Principal level and 8 Other level) posts financed from technical cooperation reimbursement resources.
1 P-5, 3 P-4, 5 P-3, 1 P-2 and 8 General Service (Other level) posts financed from the support account for peacekeeping operations.
1 P-4, 1 P-3 and 4 General Service (Other level) posts under the Tax Equalization Fund.

27B.16 Financial accounting and reporting activities are implemented by the Accounts Division. The Division will continue to record and maintain all accounts of the United Nations on a fund basis; control the collection of monies and assist in the monitoring of expenditures and the financial assets of the Organization; ensure proper application of the Financial Regulations and Rules and established procedures relating to accounting matters; and effect timely and accurate payment of financial obligations of the Organization. Coordination and supervision of all health, life, property and liability insurance activities of the Organization will continue, as well as services to the Claims Board and the Advisory Board on Compensation Claims.

Outputs

27B.17 During the biennium 2000–2001, the following outputs will be delivered:

(a) *Parliamentary documentation.* Annual and biennial financial reports of the Secretary-General to the General Assembly;

(b) *Published material. Technical material.* Approximately 600 semi-annual financial statements for the regular budget, all peacekeeping operations, all trust funds, technical cooperation activities, revenue-producing activities, operations established by the Security Council and other special purpose funds;

(c) *Administrative support services*

(i) *Financial accounts*. Processing of various financial and accounting documents; recording the collection of monies and other receivables due to the Organization, amounting to several billion dollars per year; production of cash-flow forecasts for regular budget and peacekeeping operations; reconciliation of bank accounts; remittances of funds to the various peacekeeping missions, regional commissions and information centres located throughout the world; production of semi-annual financial statements; recording and preparation of semi-annual consolidated statements of income and expenditure for revenue-producing activities and all peacekeeping operations; and maintenance of accounts and reporting on trust funds and technical cooperation activities;

(ii) *Payments and disbursements*. Payment of salaries and related allowances and other benefits to United Nations staff, consultants and United Nations fellows; processing of income tax reimbursements (an activity funded under the Tax Equalization Fund); preparation of reports and statements of earnings, including annual United Nations Joint Staff Pension Fund reports and schedules; processing payments to vendors and other contractors; and processing of travel claims;

(iii) *Systems support*. Support of finance modules of IMIS; the general accounting system; the payroll system; after-service health insurance; tax reimbursement systems; LAN administration; the field accounting system; and the field payroll system;

(iv) Management and coordination of all life, health, property and liability insurance activities; and studying of alternative insurance plan structures as needed, in the light of developments in worldwide insurance markets;

(v) Provision of secretariat services to the United Nations Claims Board and the Advisory Board on Compensation Claims.

Significant workload indicators

	1996–1997 (actual)	*1998–1999 (estimates based on 1998 actual)*	*2000–2001 (estimates)*
Processing of accounting actions received from various departments and offices	896 504	1 000 000	1 100 000
Number of staff (all categories) processed on payroll (including UNDP, UNFPA, UNICEF, the United Nations Office for Project Services and non-local mission staff)	27 517	27 500	27 500
Management and coordination of all life, health, property and liability insurance activities:			
Negotiation of health and life insurance contracts	16	16	16
Purchase or renewal of major commercial insurance policies	33	33	33
Administration of insurance policies covering United Nations property and third-party liability	16	16	16
Number of enrolments of staff in medical, dental and life insurance (all categories of staff, including retired staff)	63 269	64 000	64 000
Number of claims reviewed for submission to the United Nations Claims Board and Advisory Board on Compensation Claims	427	450	475

Resource requirements (at current rates)

Posts

27B.18 Total estimated requirements of $11,299,300 relate to salaries and common staff costs for 77 posts. There is no change in the number and level of posts for the biennium 2000–2001.

Other staff costs

27B.19 Requirements of $1,219,200, reflecting an increase of $797,800, are estimated for general temporary assistance for periods of peak workload, as well as in connection with the maintenance functions with respect to IMIS Releases 3 and 4, as detailed in paragraph 27B.6 above.

Travel

27B.20 The provision of $8,100 relates to travel that would be undertaken in order to achieve better coordination of accounting and reporting procedures with duty stations away from Headquarters.

Contractual services

27B.21 The provision of $26,200 is for external printing of various reports.

General operating expenses

27B.22 Proposed requirements of $133,200 reflect a decrease of $99,200 as a result of anticipated reduction in the use of mainframe-based systems following the implementation of Release 4. The proposed resources would cover the Division's share of the maintenance and support of the LAN technical infrastructure (including central servers) necessary for the support of central management services, such as e-mail, UNIX for IMIS ($21,500) and the maintenance of existing office automation equipment ($111,700).

Furniture and equipment

27B.23 The estimated requirements of $231,400, which reflect a decrease of $54,000, relate to the upgrading and replacement of existing office automation equipment.

2. Programme planning and budgeting

Table 27B.8 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1996–1997 expenditures*	*1998–1999 appropriations*	*Resource growth*		*Total before recosting*	*Recosting*	*2000–2001 estimates*
			Amount	*Percentage*			
Posts	5 877.5	6 565.8	–	–	6 565.8	435.1	7 000.9
Other staff costs	174.7	–	–	–	–	–	–
Travel	14.3	7.9	–	–	7.9	0.4	8.3
Contractual services	2.6	629.8	–	–	629.8	30.6	660.4
General operating expenses	119.6	147.3	–	–	147.3	7.2	154.5
Furniture and equipment	198.1	95.2	(45.6)	(47.8)	49.6	2.4	52.0
Total	**6 386.8**	**7 446.0**	**(45.6)**	**(0.6)**	**7 400.4**	**475.7**	**7 876.1**

(2) *Extrabudgetary resources*

1996-1997 expenditures	*1998-1999 estimates*	*Source of funds*	*2000-2001 estimates*
		(a) Services in support of:	
		(i) United Nations organizations	
–	–	Support to extrabudgetary administrative structures	–
		(ii) Extrabudgetary activities	
566.5	971.3	Support to extrabudgetary substantive activities	1 116.0
260.5	200.4	Technical cooperation reimbursement resources	293.2
–		Peacekeeping operations	–
–	–	(b) Substantive activities	–
–	–	(c) Operational projects	–
827.0	**1 171.7**	**Total**	**1 409.2**
7 213.8	**8 617.7**	**Total (1) and (2)**	**9 285.3**

Table 27B.9 **Post requirements**

Organizational unit: Programme Planning and Budget Division

Established posts		*Temporary posts*					
Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
1998-1999	*2000-2001*	*1998-1999*	*2000-2001*	*1998-1999*	*2000-2001*	*1998-1999*	*2000-2001*
Professional category and above							
D-2	1	1	–	–	–	–	1	1
D-1	2	2	–	–	1	1	3	3
P-5	3	3	–	–	1	1	4	4
P-4/3	15	15	–	–	2	2	17	17
P-2/1	2	2	–	–	–	–	2	2
Total	**23**	**23**	**–**	**–**	**4**	**4**	**27**	**27**
General Service category								
Principal level	2	2	–	–	–	–	2	2
Other levels	10	10	–	–	3	3	13	13
Total	**12**	**12**	**–**	**–**	**3**	**3**	**15**	**15**
Grand total	**35**	**35**	**–**	**–**	**7[a]**	**7[a]**	**42**	**42**

[a] One P-5, one P-4, one P-3 and three General Service (Other level) posts financed from reimbursement for support to extrabudgetary substantive activities. One D-1 post financed from technical cooperation reimbursement resources.

27B.24 Responsibility for programme planning and budgeting rests with the Programme Planning and Budget Division. During the biennium, the Division will continue to focus on: (a) developing and implementing policies, procedures and methodology, consistent with the Financial Regulations and Rules and the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, on matters related to the programme budget

and extrabudgetary resources; (b) enhancing the integrated process of planning, programming and budgeting in all sectors of the programme budget of the Organization; (c) preparing and presenting to the legislative bodies the Secretary-General's budget outline; coordinating the preparation of biennial programme budgets and medium-term plans and revisions thereto, budget performance reports and other reports on budgetary matters, including statements on programme budget implications of new activities, as well as revised or supplementary programme budget proposals and presenting them to the legislative bodies; (d) establishing control reporting systems and procedures relating to the implementation of programme budgets, medium-term plans and extrabudgetary funds to ensure the economical and proper use of resources approved by the General Assembly, authorization of allotments and staffing tables; (e) implementing and operating relevant components of IMIS; (f) providing substantive services on programme and budgetary issues to the Fifth Committee and other committees of the General Assembly, the Economic and Social Council and its subsidiary bodies, the Advisory Committee on Administrative and Budgetary Questions and the Committee for Programme and Coordination.

Outputs

27B.25 During the biennium 2000–2001, the following outputs will be delivered:

(a) *Servicing of intergovernmental/expert bodies (RB/XB)*

(i) *Substantive servicing of meetings*. Approximately 30 formal meetings and 50 informal consultations of the Fifth Committee; approximately 35 formal meetings and 40 informal consultations of the Committee for Programme and Coordination; and approximately 150 meetings of the Advisory Committee;

(ii) *Parliamentary documentation*. Draft medium-term plan for the period 2002–2005 (in fascicle form); proposed outline of the programme budget for the biennium 2002–2003; proposed programme budget for the biennium 2002–2003 (in fascicle form); first and second budget performance reports for the biennium 2000–2001; annual budgets and budget performance reports of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 and the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 (8 reports); approximately 30 reports to the Fifth Committee of the General Assembly on administrative and budgetary and programming matters; approximately 40 statements of programme budget implications to the General Assembly, the Economic and Social Council and its subsidiary bodies; approximately 10 reports to the Advisory Committee on Administrative and Budgetary Questions on specific budgetary and financial matters; and provision of conference room papers and additional information to the Fifth Committee, the Committee for Programme and Coordination and the Advisory Committee (as required);

(iii) *Other services provided*. Assistance to the Fifth Committee in the preparation of its reports to the General Assembly (approximately 40 reports); and assistance to the Committee for Programme and Coordination in the preparation of its reports to the General Assembly.

(b) *Administrative support and finance services*

(i) Review of draft resolutions and decisions before the General Assembly, the Economic and Social Council and their subsidiary bodies; preparation of revised estimates arising from decisions of the Security Council (as required); and review and analysis of cost plans for extrabudgetary financing;

(ii) Issuance of authorizations, guidelines or instructions, with a view to improving administrative and financial procedures and rationalizing the use of resources; review and analysis of trust fund proposals and the establishment of their terms of reference and agreements with contributors; review of programme budget implications of host-country agreements for meetings held away from established headquarters; review of financial and budgetary issues in draft reports to the General Assembly, the Economic and Social Council and their subsidiary bodies; issuance of allotment advices and staffing table authorizations; monitoring of expenditures, review of proposals for revisions to allotment advices and preparation of requests for supplementary estimates; preparation of requests for authorization to incur unforeseen and extraordinary expenditures; and maintenance of vacancy statistics and certifying officers' panel;

(iii) Maintenance and operation of computerized budget information system and management of data structure, data input and system control; monitoring of actual staff costs and inflation trends and creation of standard salary costs and establishment of budget costing parameters for the purpose of budget planning and budget performance projections.

Significant workload indicators

	1996–1997 (actual)	*1998–1999 (estimates based on 1998 actual)*	*2000–2001 (estimates)*
Review of extrabudgetary cost plans and trust fund proposals	370	370	370
Review of host country agreements concerning meetings	5	4	5
Review of agreements with donors	11	15	15
Issuance of allotments and staffing tables	3 151	3 350	3 600

Resource requirements (at current rates)

Posts

27B.26 Requirements under this heading have been estimated at $6,565,800 to cover the salaries and common staff costs of 35 posts. There is no change in the number and level of posts for the biennium 2000–2001.

Travel

27B.27 A provision of $7,900 for travel in 2000–2001 is proposed.

Contractual services

27B.28 A provision of $629,800 is proposed for data-processing services to enhance the capacity of the current budget information system and increase necessary interfaces with IMIS.

General operating expenses

27B.29 The provision of $147,300, relates to the Division's share of the maintenance and support of the LAN technical infrastructure (including central servers) necessary for the support of central management services such as e-mail, UNIX for IMIS ($98,700) and maintenance of existing office automation equipment ($48,600).

Furniture and equipment

27B.30 Estimated requirements of $49,600, reflecting a decrease of $45,600, relate to the updating and replacement of existing office automation equipment of the Division.

3. Financial services relating to peacekeeping matters

Table 27B.10 **Summary of requirements by object of expenditure**

(Thousands of United States dollars)

Extrabudgetary resources

1996–1997 expenditures	*1998–1999 estimates*	*Source of funds*	*2000–2001 estimates*
		(a) Services in support of:	
–	–	(i) Other United Nations organizations	–
		(ii) Extrabudgetary activities	
–	–	Support to extrabudgetary substantive activities	–
4 866.0	5 343.9	Peacekeeping operations	5 189.7
–	–	(b) Substantive activities	–
–	–	(c) Operational projects	–
4 866.0	**5 343.9**	**Total**	**5 189.7**

Table 27B.11 **Post requirements**

Organizational unit: Peacekeeping Financing Division

	Established posts		*Temporary posts*					
	Regular budget		*Regular budget*		*Extrabudgetary resources*		*Total*	
	1998–1999	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*	*1998–1999*	*2000–2001*
Professional category and above								
D-2	–	–	–	–	1	1	1	1
D-1	–	–	–	–	1	1	1	1
P-5	–	–	–	–	3	3	3	3
P-4/3	–	–	–	–	14	12	14	12
Total	**–**	**–**	**–**	**–**	**19**	**17**	**19**	**17**
General Service category								
Principal level	–	–	–	–	1	1	1	1
Other levels	–	–	–	–	12	12	12	12
Total	**–**	**–**	**–**	**–**	**13**	**13**	**13**	**13**
Grand total	**–**	**–**	**–**	**–**	**32[a]**	**30[a]**	**32**	**30**

[a] Posts financed from the support account for peacekeeping operations:
1998–1999: 1 D-2, 1 D-1, 3 P-5, 9 P-4, 5 P-3 and 13 General Service (1 Principal level and 12 Other level).
2000–2001: 1 D-2, 1 D-1, 3 P-5, 9 P-4, 3 P-3 and 13 General Service (1 Principal level and 12 Other level).

27B.31 Financial services relating to peacekeeping matters are carried out by the Peacekeeping Financing Division. During the biennium, the Division will continue to focus on: (a) establishing policies, procedures and methodology for estimation of resource requirements and providing policy guidance, consistent with the Financial Regulations and Rules, on matters relating to the financing of peacekeeping operations; (b) preparing and presenting to the legislative bodies the Secretary-General's annual budgets and performance reports, related liquidation budgets and reports on the disposition of assets; annual reports

on the support account for peacekeeping operations; and other reports concerning administrative and budgetary aspects of the financing of peacekeeping operations; statements to the Security Council and other reports on activities authorized by the Security Council resolutions other than peacekeeping operations; (c) monitoring the cash-flow status of the special accounts for each peacekeeping operation, recommending the short-term investment of cash not immediately required for each of the special accounts; authorizing payment to Governments for settlement of certified death and disability, contingent-owned equipment and letters-of-assist claims; and with regard to troop cost reimbursements to Governments, determining average monthly troop strengths, establishing amounts reimbursable and initiating payments; (d) providing substantive services to the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee of the General Assembly on peacekeeping financing issues; and (e) implementing and operating the components of IMIS.

27B.32 Emphasis will be placed on refining and improving upon budget formulation and techniques and standardized budget formats and presentations of budgets and financial performance reports for individual peacekeeping operations. The Division will continue to improve on financial management techniques with a view to ensuring that peacekeeping operations are administered with maximum efficiency and economy. The Division will also continue to streamline and standardize budgeting techniques and procedures.

Outputs

27B.33 During the biennium 2000–2001, the following outputs will be delivered:

(a) *Servicing of intergovernmental/expert bodies (XB)*

(i) *Substantive servicing of meetings*. Approximately 80 formal meetings and 70 informal consultations of the Fifth Committee; and approximately 130 meetings of the Advisory Committee on Administrative and Budgetary Questions;

(ii) *Parliamentary documentation*. Submission of approximately 120 reports on budget estimates and budget performance reports to the General Assembly on the financing of active, completed and closed missions: UNDOF, UNIFIL, UNIKOM, UNFICYP, UNOMIL, UNAVEM, MINURSO, UNMIBH, UNMOP, UNPREDEP, UNOMIG, UNMOT, MIPONUH, MINURCA, UNOMSIL, UNTAES, UNPF, UNASOM, UNAMIR and new missions to be authorized by the Security Council, as well as reports on administrative and budgetary aspects of the financing of the United Nations peacekeeping operations (including the review of the rates of reimbursement, the peacekeeping reserve fund, the support account for peacekeeping operations and the United Nations Logistics Base at Brindisi); submission of approximately 60 statements of financial implications and addenda to the reports of the Secretary-General to the Security Council on the financing of all peacekeeping operations; and submission of approximately 30 written presentations to the Advisory Committee on Administrative and Budgetary Questions on specific peacekeeping financing issues;

(b) *Other substantive activities*. Approximately 1,200 initiation-of-payment actions and letters to troop-contributing Governments.

(c) *Administrative support and finance services*

(i) *Budget formulation*. Review and analysis of performance reports and cost estimates for the financing of individual peacekeeping operations and for activities related to Security Council resolutions 687 (1991) and 986 (1995) on the situation between Iraq and Kuwait, review of proposals to be financed from the trust funds established for peacekeeping/peacemaking operations, the support account for peacekeeping operations, the United Nations Logistics Base at Brindisi and General Assembly resolution 52/223 of 22 December 1997 governing unforeseen and extraordinary expenses; and review and verification of data generated by the Department

of Peacekeeping Operations on annually updated standard ratios and standard cost manual (including mission-specific costs) used in the formulation of peacekeeping operation budgets;

(ii) *Budgetary control.* Issuance and revision of allotments and staffing table authorizations; review and analysis of monthly statements of expenditures for all peacekeeping operations, the support account for peacekeeping operations and the United Nations Logistics Base at Brindisi, as well as for activities related to Security Council resolutions 687 (1991) and 986 (1995);

(iii) *Monitoring of financial status.* Review and analysis of the financial status of special accounts for peacekeeping and for missions and determination of the amounts needed for operational and backstopping costs, as required; constant monitoring of cash levels of individual peacekeeping operations special accounts and projected cash flow requirements; monthly determination of troop strength and the amounts payable to each troop-contributing Government; preparation of troop cost payment instructions when the cash flow situation permits; confirmation of availability of funds in peacekeeping special accounts before payments to Governments by the Accounts Division of claims certified by the Department of Peacekeeping Operations; issuance of authorizations and/or guidelines for other payments to each Government providing troops or logistic support to peacekeeping and other missions; and monitoring and use of the peacekeeping reserve fund pursuant to the provisions of General Assembly resolution 49/233 A of 23 December 1994;

(iv) *Liaison with Governments.* Discussions with Governments, including troop-contributing Governments, on the financial status of each mission and its implications for the respective peacekeeping operations; and liaison with troop-contributing Governments on financial matters relating to peacekeeping operations, including details of payments outstanding to them;

(v) *Rates of reimbursement formulation.* Review and analysis of data submitted periodically by troop-contributing Governments on the cost of providing national troops to peacekeeping and other missions; annual review and analysis of changes in inflation and currency exchange rates and their implications for standard rates of reimbursement for troop costs.

Significant workload indicators

	1996–1997 (actual)	*1998–1999 (estimates based on 1998 actual)*	*2000–2001 (estimates)*
Issuance of allotments and staffing table authorizations	677	720	750
Number of payments initiated to Governments	701	1 200	1 300

Resource requirements (at current rates)

27B.34 The resource requirements of the Division are financed from the peacekeeping support account and, for the biennium 2000–2001, reflect proposals to be considered by the General Assembly at its resumed fifty-third session in May 1999.

Table 27B.12 **Summary of follow-up action taken to implement relevant recommendations of the internal and external oversight bodies and the Advisory Committee on Administrative and Budgetary Questions**

Brief description of the recommendation	*Action taken to implement the recommendation*
Board of Auditors (A/53/5, vol. I, chap. II)	
Modification of budget performance reports presented to the General Assembly to reflect the actual expenditures and projections closer to the end of the biennium in the context of IMIS Release 3 (para. 23).	The Programme Planning and Budget Division has modified the existing established arrangements for generating the first performance report within each biennium. Steps have been taken to reflect expenditure variances from the budget due to exchange rate inflation and common staff costs rate changes, as well as to other variances related to salaries and common staff costs as a consequence of differences between experience and budgeted vacancy rates. Thus, the first performance report for the biennium 1998–1999 captures the major additional source of variances, as a result of which actual expenditures are expected to be better reflected in the second performance report to be represented towards the end of the biennium. In addition, during the preparation of the second performance report for the biennium 1996–1997, advantage was taken by the Programme Planning and Budget Division of the availability at Headquarters of more timely expenditure reports for Headquarters-based expenditures as a result of the implementation of IMIS Release 3 in New York.
Improvement of monitoring to ensure that final expenditures by each section and responsibility centre are as close as possible to the allotments issued for the biennium (paras. 11 (a) and 27).	The Programme Planning and Budget Division has continued to monitor expenditures by section and responsibility centre, so as to ensure compliance with the approved allotment levels. In addition, as already mentioned above, the Division has modified procedures for the preparation of the first performance report in the context of the biennium 1998–1999. Specifically, it requested department heads to review their expenditures for the first 9 or 10 months of 1998 and to project their needs through the end of the calendar year so as to provide a better basis for adjusting the initial appropriation in the context of the first performance report. This will allow the Division to better reflect changes in requirements with regard to the great bulk of expenditures of the regular budget which fall under established posts.
Integration of all accounting systems with IMIS as a matter of priority (paras. 11 (b) and 32).	In preparation for the implementation of IMIS at offices away from Headquarters, those offices have been provided with the IMIS chart of accounts to be used in the conversion of their accounts for integration with IMIS.

Brief description of the recommendation	*Action taken to implement the recommendation*
Modification of Release 3 of IMIS: (a) to avoid the necessity of introducing substantial adjustments to accounts receivable and accounts payable outside IMIS; (b) to provide detailed information about debtor/creditor identity in respect of each item of accounts receivable and accounts payable; and (c) to enable the Organization to actively pursue recovery, especially in long-outstanding accounts (paras. 11 (c) and 39).	A thorough review of how receivables and payables are processed in IMIS was undertaken, on the basis of which a proposal for additional general ledger codes and corresponding posting rules in IMIS was made to ensure better management of receivables and payables. Furthermore, an offset report for the June 1998 financial reporting allows the identification of balances relating to individual payees and to the netting of those balances, where appropriate, for reporting purposes, as well as providing information allowing adjusting entries to be recorded in the system. Various changes in IMIS will be progressively implemented.
(a) Review by United Nations Headquarters of the level of supporting information provided with inter-office vouchers to ensure that sufficient details are included to enable the transactions to be verified and properly recorded;	Ongoing dialogue with overseas offices has alerted Headquarters to the nature of the difficulties connected with the introduction of IMIS, and every effort has been made, including the issuance of guidelines, to ensure that complete supporting documentation is provided to batch the inter-office vouchers and supporting documentation with greater frequency and clarity. A thorough review of inter-office voucher processing is being undertaken with a view to simplifying the process and improving it as necessary.
(b) Regular monitoring and reconciliation by United Nations Headquarters and the United Nations Office at Geneva of inter-office vouchers so that by the end of a given financial period such transactions would be properly reflected in the accounts;	
(c) Inter-office vouchers should be shown in the financial statements in gross terms, properly classified as transactions awaiting processing (para. 48).	
Review of the status of outstanding advances to executing agencies, particularly the old items, and obtain the relevant accounts; institution of measures to ensure that executing agencies provide accounts on a regular basis (para. 57).	In addition to the periodic reviews that are being conducted, more frequent follow-up is being done with agencies through the substantive departments and offices of the Secretariat.

Office of Programme Planning, Budget and Accounts
Proposed organizational structure and post distribution for the biennium 2000-2001